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ANNUAL FINANCIAL STATEMENT (BUDGET)

OF THE

GOVERNMENT OF MADRAS

SUMMARY OF THE FINANCIAL POSITION

From 1942–3 (Accounts)

To 1944–5 (Budget)

FINANCE DEPARTMENT,
MADRAS.
17th *March* 1944.

D. W. DODWELL,
Secretary to the Government of Madras.

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Price, 3 annas.

Revenue. (1)	For details *vide* Statement. (2)	Accounts, 1942–3. (3)	Budget Estimate, 1943–4. (4)	Revised Estimate, 1943–4. (5)	Budget Estimate, 1944–5. (6)
Revenue.		RS.	RS.	RS.	RS.
PRINCIPAL HEADS OF REVENUE—					
TAXES ON INCOME OTHER THAN CORPORATION TAX.	A	1,63,50,000	1,72,50,000	2,10,00,000	2,70,00,000
LAND REVENUE ..	A	5,19,69,656	5,41,43,000	5,51,78,000	5,86,62,000
PROVINCIAL EXCISE ..	A	4,67,11,267	4,29,42,100	6,62,58,500	7,37,55,500
STAMPS	A	2,17,86,664	2,01,07,600	2,81,03,000	2,99,87,100
FOREST	A	71,89,006	71,56,600	1,03,30,600	95,00,300
REGISTRATION	A	49,56,775	47,43,900	75,83,700	70,65,700
RECEIPTS UNDER MOTOR VEHICLES ACTS ..	A	64,57,694	50,74,800	57,33,600	57,34,100
OTHER TAXES AND DUTIES.	A	1,45,48,045	1,23,49,900	2,83,07,500	4,27,21,000
TOTAL—PRINCIPAL HEADS ..		16,99,69,107	16,37,67,900	22,24,94,900	25,44,25,700
IRRIGATION (NET) ..	A	2,02,73,017	1,98,35,000	1,94,52,700	2,00,28,900
INTEREST RECEIPTS ..	A	25,60,003	24,00,000	25,83,600	24,75,300
CIVIL ADMINISTRATION ..	A	1,17,88,957	1,59,08,500	1,37,26,200	1,33,14,300
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS— CIVIL WORKS ..	A	36,41,057	31,26,400	28,09,200	23,79,300
ELECTRICITY SCHEMES— RECEIPTS FROM ELECTRICITY SCHEMES (NET).	A	47,68,640	48,25,500	48,85,200	51,62,600
MISCELLANEOUS ..	A	56,88,767	32,10,400	41,15,300	40,19,000
CONTRIBUTIONS AND MISCELLANEOUS ADJUSTMENTS BETWEEN CENTRAL AND PROVINCIAL GOVERNMENTS ..	A	14,930	13,200	13,700	13,700
EXTRAORDINARY ITEMS ..	A	5,14,982	1,75,700	17,80,800	2,54,900
TOTAL—REVENUE ..	A	21,92,19,460	21,32,62,600	27,18,61,600	30,20,73,700
EXCESS OF EXPENDITURE OVER REVENUE OR **Deficit**	A	..	..	..	
GRAND TOTAL ..		21,92,19,460	21,32,62,600	27,18,61,600	30,20,73,700

Expenditure on revenue account. (7)	For details *vide* Statement. (8)	Accounts, 1942–3. (9)	Budget Estimate, 1943–4. (10)	Revised Estimate, 1943–4. (11)	Budget Estimate, 1944–5. (12)
Expenditure on Revenue Account.		RS.	RS.	RS.	RS.
DIRECT DEMANDS ON THE REVENUE	B	2,21,77,751	2,07,08,400	2,39,42,900	2,47,75,500
IRRIGATION	B	1,27,43,768	1,26,08,900	1,53,02,100	1,54,37,600
DEBT SERVICES	B	— 18,30,673	— 16,72,800	— 17,21,400	— 13,47,200
CIVIL ADMINISTRATION ..	B	12,04,18,574	12,72,81,200	13,26,90,800	14,11,02,400
CIVIL WORKS AND MISCELLANEOUS PUBLIC IMPROVEMENTS—					
CIVIL WORKS	B	1,62,23,468	1,29,80,500	1,51,00,800	1,41,16,800
ELECTRICITY SCHEMES—					
INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES AND OTHER REVENUE EXPENDITURE ..	B	32,64,777	34,09,400	34,08,300	35,02,400
MISCELLANEOUS	B	2,28,82,557	2,21,35,300	4,87,14,600	2,74,57,500
EXTRAORDINARY ITEMS ..	B	1,07,82,901	1,48,06,800	3,43,61,200	7,69,52,100
TOTAL—EXPENDITURE ON REVENUE ACCOUNT ..	B	20,66,63,123	21,22,57,700	27,17,99,300	30,19,97,100
EXCESS OF REVENUE OVER EXPENDITURE OR **Surplus** ..	B	1,25,56,337	10,04,900	62,300	76,600
GRAND TOTAL ..		21,92,19,460	21,32,62,600	27,18,61,600	30,20,73,700

Receipts. (1)	For details *vide* Statement. (2)	Accounts, 1942-3. (3)	Budget Estimate, 1943-4. (4)	Revised Estimate, 1943-4. (5)	Budget Estimate, 1944-5. (6)
		RS.	RS.	RS.	RS.
EXCESS OF REVENUE OVER EXPENDITURE	B	1,25,56,337	10,04,900	62,300	76,600
Debt, Deposits and Advances—					
PERMANENT DEBT (INCURRED)	C	1,25,00,000	..	1,25,10,000	..
FLOATING DEBT (INCURRED).	C	5,30,00,000	8,50,00,000	2,21,00,000	3,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET INCURRED)	C	..	..	..	..
UNFUNDED DEBT (NET INCURRED)	C	9,94,571	..	8,00,000	9,36,000
DEPOSITS AND ADVANCES (NET)	C	1,95,68,292	..	..	67,89,900
TOTAL—DEBT, DEPOSITS AND ADVANCES		8,60,62,863	8,50,00,000	3,54,10,000	3,77,25,900
LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT (NET RECOVERIES) ..	C	4,15,798	21,26,700	22,02,100	20,16,200
REMITTANCES (NET) ..	C	..	..	4,09,000	..
Total—Receipts ..		**9,90,34,998**	**8,81,31,600**	**3,80,83,400**	**3,98,18,700**
Opening Cash Balance ..		**1,05,86,865**	**92,65,865**	**3,76,02,174**	**52,61,574**
Grand Total ..		**10,96,21,863**	**9,73,97,465**	**7,56,85,574**	**4,50,80,274**

Disbursements. (1)	For details *vide* Statement. (2)	Accounts, 1942–3. (3)	Budget Estimate, 1943–4. (4)	Revised Estimate, 1943–4. (5)	Budget Estimate, 1944–5. (6)
		RS.	RS.	RS.	RS.
EXCESS OF EXPENDITURE OVER REVENUE	A	..	..	..	..
Capital Accounts not charged to Revenue.					
68. CONSTRUCTION OF IRRIGATION, ETC., WORKS ..	C	80,672	4,33,400	5,37,000	9,28,100
72. CAPITAL OUTLAY ON INDUSTRIAL DEVELOPMENT ..	C	3,16,513	3,88,900	9,29,000	8,76,600
81. CAPITAL ACCOUNT OF CIVIL WORKS OUTSIDE THE REVENUE ACCOUNT ..	C	5,93,425	8,93,000	3,64,700	3,97,300
81A. CAPITAL OUTLAY ON ELECTRICITY SCHEMES ..	C	36,62,411	20,82,900	35,90,200	53,04,900
83. PAYMENTS OF COMMUTED VALUE OF PENSIONS ..	C	..	100	..	100
85A. CAPITAL OUTLAY ON PROVINCIAL SCHEMES CONNECTED WITH THE WAR, 1939	C	..	..	..	100
TOTAL—CAPITAL ACCOUNT DISBURSEMENTS		46,53,021	37,98,300	54,20,900	75,07,100
Debt, Deposits and Advances.					
PERMANENT DEBT (DISCHARGED)	C	7,05,700	9,92,000	11,04,000	11,78,000
FLOATING DEBT (DISCHARGED)	C	5,30,00,000	8,50,00,000	2,21,00,000	3,00,00,000
LOANS FROM THE CENTRAL GOVERNMENT (NET DISCHARGED)	C	1,31,11,446	5,79,400	85,27,500	4,77,700
UNFUNDED DEBT (NET DISCHARGED)	C	..	75,000	..	..
DEPOSITS AND ADVANCES (NET)	C	..	18,85,000	3,32,71,600	..
TOTAL—DEBT, DEPOSITS AND ADVANCES		6,68,17,146	8,85,31,400	6,50,03,100	3,16,55,700
REMITTANCES (NET)	C	5,49,522	..	..	6,50,000
Total—Disbursements ..		7,20,19,689	9,23,29,700	7,04,24,000	3,98,12,800
Closing Cash Balance ..		3,76,02,174	50,67,765	52,61,574	52,67,474
Grand Total ..		10,96,21,863	9,73,97,465	7,56,85,574	4,50,80,274

Major Head Number. (1)	Major Head. (2)	Accounts, 1942-3. (3)	Revised Estimate, 1943-4. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1943-4. (5)	Budget Estimate, 1944-5. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1943-4. (7)
	A. Principal Heads of Revenue.	RS.	RS.	RS.	RS.	RS.
IV	Taxes on Income other than Corporation Tax.	1,63,50,000	2,10,00,000	+ 37,50,000	2,70,00,000	+60,00,000
VII	Land Revenue ..	5,19,69,656	5,51,78,000	+ 10,35,000	5,86,62,000	+ 34,84,000
VIII	Provincial Excise ..	4,67,11,267	6,62,58,500	+ 2,33,16,400	7,37,55,500	+74,97,000
IX	Stamps	2,17,86,664	2,81,03,000	+ 79,95,400	2,99,87,100	+18,84,100
X	Forest	71,89,006	1,03,30,600	+ 31,74,000	95,00,300	— 8,30,300
XI	Registration	49,56,775	75,83,700	+ 28,39,800	70,65,700	— 5,18,000
XII	Receipts under Motor Vehicles Acts ..	64,57,694	57,33,600	+ 6,58,800	57,34,100	+ 500
XIII	Other Taxes and Duties.	1,45,48,045	2,83,07,500	+1,59,57,600	4,27,21,000	+ 1,44,13,500
	Total—A. ..	16,99,69,107	22,24,94,900	+ 5,87,27,000	25,44,25,700	+ 3,19,30,800
	C. Irrigation, Navigation, Embankment and Drainage Works.					
XVII	Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept— Gross Receipts ..	1,66,40,051	1,59,98,500	+10,11,300	1,58,92,900	— 1,05,600
	Deduct—Working Expenses	-- 41,08,466	-- 49,71,600	— 8,30,400	—47,31,800	+ 2,39,800
	Net Receipts ..	1,25,31,585	1,10,26,900	+ 1,80,900	1,11,61,100	+ 1,34,200
XVIII	Irrigation, Navigation, Embankment and Drainage Works for which no Capital Accounts are kept ..	77,41,432	84,25,800	— 5,63,200	88,67,800	+ 4,42,000
	Total—C. ..	2,02,73,017	1,94,52,700	— 3,82,300	2,00,28,900	+ 5,76,200
	D. Debt Services.					
XX	Interest	25,60,003	25,83,600	+ 1,83,600	24,75,300	— 1,08,300
	Total—D. ..	25,60,003	25,83,600	+ 1,83,600	24,75,300	— 1,08,300
	F. Civil Administration.					
XXI	Administration of Justice	24,07,257	28,70,900	+ 8,77,300	24,53,200	— 4,17,700
XXII	Jails and Convict Settlements ..	9,26,609	10,19,500	+ 1,66,000	11,22,600	+ 1,03,100
XXIII	Police	7,31,554	8,05,500	+ 1,57,100	7,91,100	— 14,400
XXVI	Education	9,97,644	11,13,100	+ 1,55,800	10,59,700	— 53,400
XXVII	Medical	11,09,678	11,97,400	+ 2,72,100	11,87,700	— 9,700
XXVIII	Public Health ..	3,07,576	3,11,300	+ 61,700	2,52,300	— 59,000
XXIX	Agriculture	8,52,307	10,17,200	+ 2,03,200	8,77,300	— 1,39,900
	Carried over ..	73,32,625	83,34,900	+ 18,93,200	77,43,900	— 5,91,000

Major Head Number. (1)	Major Head. (2)	Accounts, 1942–3. (3)	Revised Estimate, 1943–4. (4)	Increase (+) or decrease (—) as compared with Budget Estimate for 1943–4. (5)	Budget Estimate, 1944–5. (6)	Increase (+) or decrease (—) as compared with Revised Estimate for 1943–4. (7)
		RS.	RS.	RS.	RS.	RS.
	Brought forward ..	73,32,625	83,34,900	+ 18,93,200	77,43,900	— 5,91,000
	F. Civil Administration —*cont.*					
XXX	Veterinary	1,65,862	1,79,100	+ 47,700	1,74,600	— 4,500
XXXI	Co-operation	3,54,561	3,60,300	— 1,500	3,27,800	— 32,500
XXXII	Industries	29,77,784	39,42,300	— 41,33,400	41,40,700	+ 1,98,400
XXXVI	Miscellaneous Departments	9,58,125	9,09,600	+ 11,700	9,27,300	+ 17,700
	Total—F. ..	1,17,88,957	1,37,26,200	— 21,82,300	1,33,14,300	— 4,11,900
	H. Civil Works and Miscellaneous Public Improvements.					
XXXIX	Civil Works	36,41,057	28,09,200	— 3,17,200	23,79,300	— 4,29,900
	Total—H. ..	36,41,057	28,09,200	— 3,17,200	23,79,300	— 4,29,900
	I. Electricity Schemes.					
XLI	Receipts from Electricity Schemes—					
	Gross Receipts ..	84,43,974	91,81,400	+ 5,54,400	95,89,100	+ 4,07,700
	Deduct—Working Expenses ..	— 36,75,334	— 42,96,200	— 4,94,700	— 44,26,500	— 1,30,300
	Total—I. (Net Receipts).	47,68,640	48,85,200	+ 59,700	51,62,600	+ 2,77,400
	J. Miscellaneous.					
XLIV	Receipts in aid of Superannuation ..	5,41,824	6,43,200	+ 3,51,500	6,32,000	— 11,200
XLV	Stationery and Printing	5,53,678	4,99,500	+ 87,700	4,85,300	— 14,200
XLVI	Miscellaneous ..	45,93,265	29,72,600	+ 4,65,700	29,01,700	— 70,900
	Total—J. ..	56,88,767	41,15,300	+ 9,04,900	40,19,000	— 96,300
	L. Contributions and Miscellaneous Adjustments between Central and Provincial Governments.					
L	Miscellaneous Adjustments between Central and Provincial Governments ..	14,930	13,700	+ 500	13,700	..
	Total—L. ..	14,930	13,700	+ 500	13,700	..
	M. Extraordinary Items.					
LI	Extraordinary Receipts.	— 12	..	..	..	..
LII-B	Civil Defence ..	5,14,994	17,80,800	+ 16,05,100	2,54,900	— 15,25,900
	Total—M. ..	5,14,982	17,80,800	+ 16,05,100	2,54,900	— 15,25,900
	TOTAL—Revenue ..	**21,92,19,460**	**27,18,61,600**	**+ 5,85,99,000**	**30,20,73,700**	**+ 3,02,12,100**
	Excess of Expenditure over Revenue or Deficit ..	..	..	..	..	..
	GRAND TOTAL ..	**21,92,19,460**	**27,18,61,600**	..	**30,20,73,700**	..

Major Head Number.	Major Head.	Accounts, 1942–3. Charged.	Accounts, 1942–3. Authorised.	Accounts, 1942–3. Total.	Revised Estimate, 1943–4. Charged.	Revised Estimate, 1943–4. Authorised.	Revised Estimate, 1943–4. Total.	Increase (+) or decrease (—) as compared with Budget Estimate, 1943–4.	Budget Estimate, 1944–5. Charged.	Budget Estimate, 1944–5. Authorised.	Budget Estimate, 1944–5. Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1943–4.	Grant number.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
	A. Direct Demands on the Revenue.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	RS.	
7	Land Revenue	9,802	25,30,940	25,40,742	12,300	24,31,600	24,43,900	+ 1,28,600	12,300	24,22,800	24,35,100	— 8,800	I
8	Provincial Excise ..	1,28,720	30,73,766	32,02,486	1,45,700	34,24,900	35,70,600	+ 4,10,100	1,45,300	38,40,400	39,85,700	+ 4,15,100	II
9	Stamps	2,867	7,19,490	7,22,357	2,900	9,93,500	9,96,400	+ 3,30,700	3,000	10,77,000	10,80,000	+ 83,600	III
10	Forest	6,11,768	44,06,679	50,18,447	5,83,000	67,94,000	73,77,000	+ 23,69,100	5,80,000	59,71,900	65,51,900	— 8,25,100	IV
11	Registration	..	30,12,728	30,12,728	..	33,44,100	33,44,100	+ 1,38,900	..	34,05,900	34,05,900	+ 61,800	V
12	Charges on account of Motor Vehicles Acts	59,63,472	2,36,888	62,00,360	43,14,800	2,52,300	45,67,100	— 2,81,000	54,51,500	2,52,500	57,04,000	+ 11,36,900	VI
13	Other Taxes and Duties ..	83,674	13,96,957	14,80,631	49,900	15,93,900	16,43,800	+ 1,38,100	66,000	15,46,900	16,12,900	— 30,900	VII
	Total—A. ..	68,00,303	1,53,77,448	2,21,77,751	51,08,600	1,88,34,300	2,39,42,900	+ 32,34,500	62,58,100	1,85,17,400	2,47,75,500	+ 8,32,600	
	C. Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.												
17	Irrigation—Interest on works for which Capital Accounts are kept ..	88,13,737	..	88,13,737	88,43,000	..	88,43,000	+ 7,000	88,91,000	..	88,91,000	+ 48,000	
18	Irrigation—Other Revenue Expenditure financed from Ordinary Revenues.	99,752	35,43,721	36,43,473	1,11,400	59,87,300	60,98,700	+ 23,56,500	1,05,300	59,89,800	60,95,100	— 3,600	VIII
19	Construction of Irrigation, Navigation, Embankment and Drainage Works ..	6,847	2,79,711	2,86,558	9,400	3,51,000	3,60,400	+ 3,29,700	11,500	4,40,000	4,51,500	+ 91,100	
	Total—C. ..	89,20,336	38,23,432	1,27,43,768	89,63,800	63,38,300	1,53,02,100	+ 26,93,200	90,07,800	64,29,800	1,54,37,600	+ 1,35,500	
	E. Debt Services.												
22	Interest on Debt and other Obligations	— 51,85,476	..	—51,85,476	—58,63,100	..	—58,63,100	+ 13,300	— 63,30,600	..	— 63,30,600	— 4,67,500	
23	Appropriation for Reduction or Avoidance of Debt ..	33,54,803	..	33,54,803	41,41,700	..	41,41,700	— 61,900	49,83,400	..	49,83,400	+ 8,41,700	
	Total—E. ..	— 18,30,673	..	—18,30,673	—17,21,400	..	—17,21,400	— 48,600	— 13,47,200		— 13,47,200	+ 3,74,200	
	F. Civil Administration.												
25	General Administration ..	32,71,207	2,49,88,607	2,82,59,814	32,20,200	2,70,02,700	3,02,22,900	+ 6,63,800	34,39,400	2,72,54,000	3,06,93,400	+ 4,70,500	IX, X and XI
27	Administration of Justice..	21,81,401	74,51,695	96,33,096	23,09,800	81,88,200	1,04,98,000	+ 3,92,800	22,69,300	85,70,900	1,08,40,200	+ 3,42,200	XII
28	Jails and Convict Settlements	48,241	44,10,640	44,58,881	38,100	60,67,300	61,05,400	+ 22,95,900	32,800	61,22,800	61,55,600	+ 50,200	XIII
29	Police	9,41,946	1,85,01,009	1,94,42,955	9,26,300	2,06,42,200	2,15,68,500	+ 14,99,300	9,21,400	2,15,27,000	2,24,48,400	+ 8,79,900	XIV
30B	Ports and Pilotage ..	..	..	..	..	..	..	..	..	29,600	29,600	+ 29,600	XXXI
36	Scientific Departments ..	..	1,01,180	1,01,180	..	1,12,100	1,12,100	— 2,900	..	1,18,100	1,18,100	+ 6,000	XV
37	Education	2,13,762	2,96,94,303	2,99,08,065	2,02,000	3,23,91,200	3,25,93,200	+ 21,12,800	1,75,900	3,63,90,100	3,65,66,000	+ 39,72,800	
38	Medical	1,71,836	1,08,78,479	1,10,50,315	1,61,000	1,26,57,600	1,28,18,600	+ 15,77,000	1,58,600	1,31,03,900	1,32,62,500	+ 4,43,900	XVI
39	Public Health	34,907	34,39,537	34,74,444	21,300	26,77,000	26,98,300	+ 2,99,100	19,400	35,68,800	35,88,200	+ 8,89,900	XVII
40	Agriculture	49,844	32,28,534	32,78,378	52,300	40,54,000	41,06,300	+ 4,88,600	48,600	45,88,300	46,36,900	+ 5,30,600	XVIII
	Carried over ..	69,13,144	10,26,93,984	10,96,07,128	69,31,000	11,37,92,300	12,07,23,300	+ 93,26,400	70,65,400	12,12,73,500	12,83,38,900	+ 76,15,600	

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Major Head Number.	Major Head.	Accounts, 1942-3. Charged.	Accounts, 1942-3. Authorised.	Accounts, 1942-3. Total.	Revised Estimate, 1943-4. Charged.	Revised Estimate, 1943-4. Authorised.	Revised Estimate, 1943-4. Total.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
		RS.	RS.	RS.	RS.	RS.	RS.
	Brought forward ..	*69,13,144*	10,26,93,984	10,96,07,128	*69,31,000*	11,37,92,300	12,07,23,300
	F. Civil Administration—*cont.*						
41	VETERINARY	*57,580*	12,22,154	12,79,734	*37,300*	15,41,900	15,79,200
42	CO-OPERATION	*34,463*	15,66,631	16,01,094	*35,800*	17,57,600	17,93,400
43	INDUSTRIES	*1,75,028*	51,16,543	52,91,571	*1,73,300*	52,92,900	54,66,200
44	AVIATION	..	239	239		..	..
44A	CAPITAL OUTLAY ON CIVIL AVIATION	..	1,034	1,034	..	..	..
47	MISCELLANEOUS DEPARTMENTS.	*46,703*	25,91,071	26,37,774	*56,900*	30,71,800	31,28,700
	TOTAL—F. ..	*72,26,918*	11,31,91,656	12,04,18,574	*72,34,300*	12,54,56,500	13,26,90,800
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	*4,30,956*	1,57,92,512	1,62,23,468	*4,75,300*	1,46,25,500	1,51,00,800
	TOTAL—H. ..	*4,30,956*	1,57,92,512	1,62,23,468	*4,75,300*	1,46,25,500	1,51,00,800
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	*31,32,955*	..	31,32,955	*32,92,500*	..	32,92,500
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	*1,864*	1,29,958	1,31,822	..	1,15,800	1,15,800
	TOTAL—I. ..	*31,34,819*	1,29,958	32,64,777	*32,92,500*	1,15,800	34,08,300
	J. Miscellaneous.						
54	FAMINE	*113*	36,71,826	36,71,939	*10,600*	2,26,92,200	2,27,02,800
55	SUPERANNUATION ALLOWANCES AND PENSIONS	*28,88,511*	87,23,262	1,16,11,773	*29,41,400*	93,05,600	1,22,47,000
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	*1,29,069*	1,21,001	2,50,070	*62,100*	55,000	1,17,100
56	STATIONERY AND PRINTING ..	*2,46,528*	29,20,841	31,67,369	*2,18,700*	38,11,600	40,30,300
57	MISCELLANEOUS	*4,027*	41,77,379	41,81,406	*4,600*	96,12,800	96,17,400
	TOTAL—J. ..	*32,68,248*	1,96,14,309	2,28,82,557	*32,37,400*	4,54,77,200	4,87,14,600
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	..	3,371	3,371	..	92,47,800	92,47,800
64A	TRANSFER TO REVENUE RESERVE FUND	..	..	..	..	7,00,000	7,00,000
64B	CIVIL DEFENCE	*2,85,606*	1,04,93,924	1,07,79,530	*3,49,900*	2,40,63,500	2,44,13,400
	TOTAL—M. ..	*2,85,606*	1,04,97,295	1,07,82,901	*3,49,900*	3,40,11,300	3,43,61,200
	TOTAL—Expenditure on Revenue Account ..	*2,82,36,513*	17,84,26,610	20,66,63,123	*2,69,40,400*	24,48,58,900	27,17,99,300
	Excess of Revenue over Expenditure or Surplus..	..	..	1,25,56,337			62,300
	GRAND TOTAL ..	..	..	21,92,19,460			27,18,61,600

Major Head Number.	Major Head.	Increase (+) or decrease (—) as compared with Budget Estimate, 1943-4.	Budget Estimate, 1944-5. Charged.	Budget Estimate, 1944-5. Authorised.	Budget Estimate, 1944-5. Total.	Increase (+) or decrease (—) as compared with Revised Estimate, 1943-4.	Grant number.
(1)	(2)	(9)	(10)	(11)	(12)	(13)	(14)
		RS.	RS.	RS.	RS.	RS.	
	Brought forward ..	+ 93,26,400	*70,65,400*	12,12,73,500	12,83,38,900	+ 76,15,600	
	F. Civil Administration—*cont.*						
41	VETERINARY	+ 1,02,700	*34,600*	16,99,600	17,34,200	+ 1,55,000	XIX.
42	CO-OPERATION	+ 1,95,900	*37,400*	19,33,200	19,70,600	+ 1,77,200	XX.
43	INDUSTRIES	— 45,34,500	*2,05,500*	54,16,600	56,22,100	+ 1,55,900	XXI and XXII.
44	AVIATION	— 100	..	..	..	..	} XXIII.
44A	CAPITAL OUTLAY ON CIVIL AVIATION	..	..	..	..	..	
47	MISCELLANEOUS DEPARTMENTS.	+ 3,19,200	*58,600*	33,78,000	34,36,600	+ 3,07,900	
	TOTAL—F. ..	+ 54,09,600	*74,01,500*	13,37,00,900	14,11,02,400	+ 84,11,600	
	H. Civil Works and Miscellaneous Public Improvements.						
50	CIVIL WORKS	+ 21,20,300	*4,38,700*	1,36,78,100	1,41,16,800	— 9,84,000	XXIV, XXV and XXVI.
	TOTAL—H. ..	+ 21,20,300	*4,38,700*	1,36,78,100	1,41,16,800	— 9,84,000	
	I. Electricity Schemes.						
52	INTEREST ON CAPITAL OUTLAY ON ELECTRICITY SCHEMES..	— 22,000	*34,08,200*	..	34,08,200	+ 1,15,700	} XXVII.
52A	OTHER REVENUE EXPENDITURE CONNECTED WITH ELECTRICITY SCHEMES	+ 20,900	..	94,200	94,200	— 21,600	
	TOTAL—I. ..	— 1,100	*34,08,200*	94,200	35,02,400	+ 94,100	
	J. Miscellaneous.						
54	FAMINE	+ 2,13,02,800	*1,000*	13,99,000	14,00,000	—2,13,02,800	XXVIII.
55	SUPERANNUATION ALLOWANCES AND PENSIONS	— 51,900	*29,66,800*	1,01,72,400	1,31,39,200	+ 8,92,200	} XXIX.
55A	COMMUTATION OF PENSIONS FINANCED FROM ORDINARY REVENUES	— 9,900	*1,03,000*	65,000	1,68,000	+ 50,900	
56	STATIONERY AND PRINTING ..	+ 8,50,200	*2,19,200*	36,03,700	38,22,900	— 2,07,400	XXX.
57	MISCELLANEOUS	+ 44,88,100	*4,600*	89,22,800	89,27,400	— 6,90,000	XXXI.
	TOTAL—J. ..	+ 2,65,79,300	*32,94,600*	2,41,62,900	2,74,57,500	— 2,12,57,100	
	M. Extraordinary Items.						
63	EXTRAORDINARY CHARGES ..	+ 92,47,800	..	33,17,800	33,17,800	— 59,30,000	} XXXI.
64A	TRANSFER TO REVENUE RESERVE FUND	+ 7,00,000	..	5,54,00,000	5,54,00,000	+ 5,47,00,000	
64B	CIVIL DEFENCE	+ 96,06,600	*3,73,300*	1,78,61,000	1,82,34,300	— 61,79,100	XXXII.
	TOTAL—M. ..	+ 1,95,54,400	*3,73,300*	7,65,78,800	7,69,52,100	+ 4,25,90,900	
	TOTAL—Expenditure on Revenue Account ..	+ 5,95,41,600	*2,88,35,000*	27,31,62,100	30,19,97,100	+ 3,01,97,800	
	Excess of Revenue over Expenditure or Surplus..				76,600		
	GRAND TOTAL ..				30,20,73,700		

Major and Minor Heads. (1)	Accounts, 1942-3. (2)	Revised Estimate, 1943-4. (3)	Budget Estimate, 1944-5. (4)
	RS.	RS.	RS.
RECEIPTS.			
Excess of Revenue over Expenditure (from Statement B)	1,25,56,337	62,300	76,600
N. PUBLIC DEBT INCURRED—			
I. Permanent Debt	1,25,00,000	1,25,10,000	..
II. Floating Debt—			
Treasury Bills	1,50,00,000	60,00,000	1,00,00,000
Other Floating Loans	3,80,00,000	1,61,00,000	2,00,00,000
III. Loans from the Central Government ..	..	45,00,000	..
TOTAL ..	6,55,00,000	3,91,10,000	3,00,00,000
O. UNFUNDED DEBT—			
State Provident Funds	66,71,374	66,01,000	65,12,000
TOTAL ..	66,71,374	66,01,000	65,12,000
P. DEPOSITS AND ADVANCES—			
I. Deposits Bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial Concerns ..	22,820	33,700	50,900
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt	35,47,120	44,10,000	52,91,000
Sinking Fund Investment Account ..	..	..	..
Famine Relief Fund	2,48,279	2,61,400	2,56,400
Carried over ..	38,18,219	47,05,100	55,98,300

Major and Minor Heads. (1)	Accounts, 1942–3. (2)	Revised Estimate, 1943–4 (3)	Budget Estimate, 1944–5. (4)
DISBURSEMENTS.	RS.	RS.	RS.
Excess of Expenditure over Revenue (from Statement A)	..	..	..
CAPITAL ACCOUNTS OUTSIDE THE REVENUE ACCOUNT—			
68. Construction of Irrigation, Navigation, Embankment and Drainage Works ..	80,672	5,37,000	9,28,100
72. Capital Outlay on Industrial Development	3,16,513	9,29,000	8,76,600
81. Capital Account of Civil Works outside the Revenue Account	5,93,425	3,64,700	3,97,300
81-A. Capital Outlay on Electricity Schemes.	36,62,411	35,90,200	53,04,900
83. Payments of Commuted Value of Pensions.	..	..	100
85 A. Capital Outlay on Provincial Schemes Connected with the War, 1939	..	..	100
TOTAL ..	46,53,021	54,20,900	75,07,100
N. PUBLIC DEBT DISCHARGED—			
I. Permanent Debt	7,05,700	11,04,000	11,78,000
II. Floating Debt—			
Treasury Bills	1,50,00,000	60,00,000	1,00,00,000
Other Floating Loans	3,80,00,000	1,61,00,000	2,00,00,000
III. Loans from the Central Government ..	1,31,11,446	1,30,27,500	4,77,700
TOTAL ..	6,68,17,146	3,62,31,500	3,16,55,700
O. UNFUNDED DEBT—			
State Provident Funds	56,76,803	58,01,000	55,76,000
TOTAL ..	56,76,803	58,01,000	55,76,000
P. DEPOSITS AND ADVANCES—			
I. Deposits bearing Interest—			
Deposits of Depreciation Reserve of Government Commercial Concerns .	26	300	300
II. Deposits not bearing Interest—			
Appropriation for Reduction or Avoidance of Debt (Sinking Funds) ..	7,14,293	11,04,700	11,78,000
Sinking Fund Investment Account ..	21,00,000	29,02,700	36,35,800
Famine Relief Fund	1,20,797	..	..
Carried over ..	29,35,116	40,07,700	48,14,100

Major and Minor Heads. (1)	Accounts, 1942-3. (2)	Revised Estimate, 1943-4. (3)	Budget Estimate, 1944-5. (4)
	RS.	RS.	RS.
Brought forward ..	38,18,219	47,05,100	55,98,300
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	10,07,361	..	10,00,000
Provincial Road Fund—Other Account.	11,24,020	9,200	..
Revenue Reserve Fund	..	7,00,000	5,55,75,500
Depreciation Reserve Fund—Electricity.	12,46,614	12,75,100	13,01,600
Special Reserve Fund—Electricity ..	4,98,376	5,07,300	5,20,700
Depreciation Reserve Fund—Government Presses	— 2,050	200	..
Deposits of Local Funds—District Funds	6,22,11,699	5,35,20,000	5,60,20,000
Municipal and Other Funds ..	3,00,45,712	2,82,94,000	2,86,88,000
Departmental and Judicial Deposits—Civil Deposits	9,36,04,027	29,32,87,100	22,45,31,100
Other Accounts—Subventions from Central Road Fund.	8,29,051	15,00,000	13,00,000
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	2,56,173	25,100	11,700
Deposit Account of the Grant made by the Indian Central Cotton Committee	21,149	35,300	41,600
Deposit Account of the Grant by the Imperial Council of Agricultural Research	91,318	2,03,600	1,44,800
Deposit Account of Contributions for Cattle Improvements	23,175	23,000	23,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry.	28,820	28,800	28,300
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	1,29,196	77,400	1,77,100
Deposit Account of Grants from the Sugar Excise Fund	1,500	39,300	10,600
Deposit Account of Grants for the relief of Groundnut Cultivators ..	5,09,888	2,74,200	1,29,600
Deposit account of Grant from the Central Government for the Development of Banana fibre	..	1,400	2,600
Deposit account of Grants made by the Indian Research Fund Association..	5	11,600	36,600
Carried over ..	19,54,44,253	38,45,17,700	37,51,41,100

Major and Minor Heads. (1)	Accounts, 1942-3. (2)	Revised Estimate, 1943-4. (3)	Budget Estimate, 1944-5. (4)
	RS.	RS.	RS.
Brought forward ..	29,35,116	40,07,700	48,14,100
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
II. Deposits not bearing Interest—*cont.*			
Fund for the Development of Rural Water-supply	10,51,964	13,60,700	12,72,400
Provincial Road Fund—Other Account.	7,72,582	12,61,000	29,600
Revenue Reserve Fund	..	..	..
Depreciation Reserve Fund—Electricity.	12,16,722	12,95,600	13,10,000
Special Reserve Fund—Electricity ..	4,63,700	5,49,300	5,20,000
Depreciation Reserve Fund—Government Presses	4,020	700	..
Deposits of Local Funds—District Funds	6,11,25,317	5,50,87,000	5,50,15,000
Municipal and Other Funds	2,78,71,161	2,90,07,000	2,79,60,000
Departmental and Judicial Deposits—Civil Deposits	6,48,68,855	28,66,27,100	24,51,51,100
Other Accounts—Subventions from Central Road Fund.	12,73,980	14,60,200	11,96,900
Deposit Account of Grants for Economic Development and Improvement of Rural Areas	1,98,917	84,500	92,200
Deposit Account of the Grant made by the Indian Central Cotton Committee	18,422	35,300	41,600
Deposit Account of the Grant by the Imperial Council of Agricultural Research	90,939	1,90,200	1,43,100
Deposit Account of Contributions for Cattle Improvements ..	14,193	30,500	23,000
Deposit Account of Grant from the Central Government for the Development of Sericultural Industry ..	29,531	28,800	29,600
Deposit Account of Grants from the Central Government for the Development of Handloom Industry ..	1,00,000	1,68,300	1,48,500
Deposit Account of Grants from the Sugar Excise Fund	8,762	47,500	10,600
Deposit Account of Grants for the relief of Groundnut Cultivators ..	1,317	7,82,800	1,29,600
Deposit Account of Grant from the Central Government for the development of Banana fibre ..	..	1,400	2,600
Deposit Account of Grants made by the Indian Research Fund Association ..	41,094	43,600	36,600
Carried over ..	16,20,86,592	38,20,69,200	33,79,26,500

Major and Minor Heads. (1)	Accounts, 1942–3. (2)	Revised Estimate, 1943–4. (3)	Budget Estimate, 1944–5. (4)
	RS.	RS.	RS.
Brought forward ..	19,54,44,253	38,45,17,700	37,51,41,100
RECEIPTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. ADVANCES NOT BEARING INTEREST—			
ADVANCES REPAYABLE	61,57,104	6,08,89,000	74,18,000
PERMANENT ADVANCES	21,109	35,000	50,000
ACCOUNTS WITH THE GOVERNMENT OF BURMA	— 206	..	..
ACCOUNTS WITH THE RESERVE BANK ..	61,317	70,000	60,000
IV. SUSPENSE—			
CASH BALANCE INVESTMENT ACCOUNT ..	7,33,28,464	14,59,53,000	19,00,00,000
OTHER SUSPENSE ACCOUNTS	12,53,688	21,03,000	22,03,000
CHEQUES AND BILLS	3,45,93,164	3,91,82,000	3,81,60,000
DEPARTMENTAL AND SIMILAR ACCOUNTS ..	66,654	11,07,000	5,07,000
V. MISCELLANEOUS— MISCELLANEOUS—GOVERNMENT ACCOUNT ..	7,05,700	11,04,000	11,78,000
TOTAL ..	31,16,31,247	63,49,60,700	61,47,17,100
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
LOANS TO MUNICIPALITIES, PORT FUNDS, CULTIVATORS, ETC.	71,01,852	84,17,600	81,63,900
LOANS TO GOVERNMENT SERVANTS ..	29,608	17,800	11,800
TOTAL ..	71,31,460	84,35,400	81,75,700
S. REMITTANCES—			
CASH REMITTANCES	37,02,37,828	43,79,00,000	40,92,00,000
RESERVE BANK OF INDIA REMITTANCES ..	1,38,694	— 1,42,000	..
ADJUSTING ACCOUNT WITH RAILWAYS	— 12	..	..
ADJUSTING ACCOUNT BETWEEN CENTRAL (NON-RAILWAYS) AND PROVINCIAL GOVERNMENTS ..	3,28,374	— 3,84,000	..
INTER-PROVINCIAL SUSPENSE ACCOUNT	..	..	..
TOTAL ..	37,07,04,884	43,73,74,000	40,92,00,000
TOTAL—RECEIPTS ..	77,41,95,302	1,12,65,43,400	1,06,86,81,400
V. Opening Cash Balance ..	1,05,86,865	3,76,02,174	52,61,574
GRAND TOTAL ..	78,47,82,167	1,16,41,45,574	1,07,39,42,974

Major and Minor Heads. (1)	Accounts, 1942-3. (2)	Revised Estimate, 1943-4. (3)	Budget Estimate, 1944-5. (4)
	RS.	RS.	RS.
Brought forward ..	16,20,86,592	38,20,69,200	33,79,26,500
DISBURSEMENTS—*cont.*			
P. DEPOSITS AND ADVANCES—*cont.*			
III. Advances not bearing Interest—			
Advances Repayable	88,22,987	5,86,44,300	68,47,000
Permanent Advances	2,51,842	1,50,000	1,00,000
Accounts with the Government of Burma	— 143	..	..
Accounts with the Reserve Bank ..	75,593	60,000	70,000
IV. Suspense—			
Cash Balance Investment Account ..	8,22,97,710	18,32,78,000	22,09,11,000
Other Suspense Accounts	17,69,327	25,03,000	21,53,000
Cheques and Bills	3,47,88,987	3,89,82,000	3,83,60,000
Departmental and Similar Accounts ..	5,44,623	11,07,000	1,07,000
V. Miscellaneous— Miscellaneous—Government Account ..	14,25,437	14,38,800	14,52,700
TOTAL ..	29,20,62,955	66,82,32,300	60,79,27,200
R. LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT—			
Loans to Municipalities, Port Funds, Cultivators, etc.	67,06,188	62,15,100	61,41,500
Loans to Government Servants	9,474	18,200	18,000
TOTAL ..	67,15,662	62,33,300	61,59,500
S. REMITTANCES—			
Cash Remittances	37,07,72,431	43,75,25,000	40,98,50,000
Reserve Bank of India Remittances ..	74,763	— 89,000	..
Adjusting Account with Railways ..	1	..	..
Adjusting Account between Central (Non-Railways) and Provincial Governments.	4,19,027	— 4,71,000	..
Inter-Provincial Suspense Account ..	— 11,816	..	..
TOTAL ..	37,12,54,406	43,69,65,000	40,98,50,000
TOTAL—DISBURSEMENTS ..	**74,71,79,993**	**1,15,88,84,000**	**1,06,86,75,500**
V. Closing Cash Balance ..	**3,76,02,174**	**52,61,574**	**52,67,474**
GRAND TOTAL ..	**78,47,82,167**	**1,16,41,45,574**	**1,07,39,42,974**

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